Maharashtra Tourism Policy 2016
Guidelines for implementation

Government of Maharashtra
Tourism and Cultural Affairs Department
Government Circular No. TDS-2017/1/C.R. 07/Tourism,
Madam Cama Road, Hutatma Rajguru Chowk,
Mantralaya, Mumbai – 400032.
Dated : 18th April, 2017.

Read :

1) Government Resolution, Tourism and Cultural Affairs Department, No.TDS-2015/11/ C.R.1021/ Tourism, dated 4.5.2016.
2) Government Corrigendum, Tourism and Cultural Affairs Department, No. TDS 2017/3/C.R. 240/ Tourism, dated 16.3.2017.

Government Circular :

Vide Government Resolution, Tourism and Cultural Affairs Department, No. TDS 2015/11/C.R. 1021/Tourism, dated 4.5.2016, Tourism Policy, 2016 has been declared It was under consideration of the Government to make guidelines for applying for incentives, process for claiming incentives, monitoring mechanism for administering the incentives during the period of operation of the policy. Accordingly, guidelines for implementation of Maharashtra Tourism Policy, 2016 are annexed herewith for information and necessary action.

This Government circular of Maharashtra Government is available at the website www.maharashtra.gov.in. Reference no. for this is 201704181500213123. This circular has been signed digitally.

By order and in the name of the Governor of Maharashtra.

Lakhote Ravindra Laxmikant

Digitally signed by Lakhote Ravindra Laxmikant
DN: c=IN, o=Government Of Maharashtra, ou=Desk Officer, postalCode=400032, st=Maharashtra, cn=Lakhote Ravindra Laxmikant
Date: 2017.04.19 11:56:25 +05'30'

(R.L.Lakhote)
Desk Officer to Government of Maharashtra

To,

1. The Secretary to Governor
2. The Additional Chief Secretary to Chief Minister
3. The Private Secretary to Minister (Finance)
4. The Private Secretary to Minister (Tourism)
5. The Private Secretary to Minister (Industries)
6. The Private Secretary to State Minister (Tourism)
7. The Private Secretary to State Minister (Energy)
8. The Private Secretary to State Minister (Industries)
9. The Private Secretary to State Minister (Finance)
10. The Chief Secretary
11. All Members of Maharashtra Legislative Assembly,
12. All Members of Maharashtra Legislative Council,

13. All Additional Chief Secretaries /Principal Secretaries in Mantralaya
14. All Divisional Commissioners
15. All Collectors,
16. All Chief Executive Officers of Zilla Parishad.
17. Chairman, Maharashtra State Electricity Board, Mumbai
18. Managing Director, State Industrial and Investment Corporation of Maharashtra (SICOM), Mumbai
19. Managing Director, MTDC Ltd., Mumbai
20. Managing Director, MSFC Ltd., Mumbai
21. The Chief Executive Officer, MIDC Ltd., Mumbai
22. All Deptts, of Mantralaya
23. The Accountant General, Maharashtra-I, Mumbai
24. The Accountant General, Maharashtra-II, Nagpur,
25. The Pay & Accounts Officer, Mumbai
26. The Resident Audit Officer, Mumbai.
27. Development Commissioner (Industries), Mumbai
28. The Secretary (Tourism), Ministry of Tourism, Government of India, New Delhi.
29. Hotel & Restaurant Association (Western India), Mumbai
30. Regional Director, Bharat Sarkar Tourist Office, Mumbai
31. Travel Agents of India, Mumbai
32. Tour and Transport Operator`s Association of India, Mumbai
33. Indian Association of Amusement Park and Industries, Mumbai
34. All Public Sector Undertakings, Government of Maharashtra
35. Adventure Tourism Operators Association
36. Indian Association of Tour Operators,(I.A.T.O.)
37. Confederation of Indian Industry (C.I.I.)
38. Federation of Indian Chambers and Commerce and Industries (F.I.C.C.I)
39. ASSOCHAM.

GUIDELINES

FOR IMPLEMENTATION OF

MAHARASHTRA TOURISM POLICY 2016

1 Introduction

Tourism is a priority sector for Government of Maharashtra. In its endeavour to promote tourism be the leader state in Tourism & Hospitality, the Government of Maharashtra strives to usher in economic development and generate high employment opportunities in the tourism sector in Maharashtra.

In order to encourage investments and infrastructure development in tourism in the state, Department of Tourism, Government of Maharashtra has unveiled Maharashtra Tourism Policy 2016(hereafter referred to as Tourism Policy 2016). The Tourism Policy 2016 envisages grant of fiscal and non-fiscal incentives to the Tourism units with a view to helping the units achieve higher and sustainable economic growth with emphasis on balanced regional development and employment generation through greater Private and Public Investment in tourism and hospitality sector.

The Guidelines for Tourism Policy 2016 details the process for applying for incentives, process for claiming incentives, monitoring mechanism for administering the incentives during the period of operation of the policy.

The Resolution of the Tourism policy 2016, viz. Title, Period of operation, Coverage and Key Definitions are included in the Section 5 of the Policy. Classification of tourism units, Fiscal incentives to tourism projects, are defined in the Section 6 of the Tourism Policy. Also, key definitions of eligible tourism units as per the Tourism Policy 2016 are annexed in Section 8 A of the Tourism Policy 2016.

'Investor' or 'eligible tourism unit' (hereafter referred to as applicant) has to follow the following procedure to claim incentives under Tourism Policy 2016:

2 Process for applying for incentives under Tourism Policy 2016

2.1 Process for applying incentives under Tourism Policy 2016 under 'New Tourism Unit':

2.1.1 Registration of Entity

The applicant has to register as Ownership/partnership in case of partners/Private Limited Company/Public Limited Company/Trust/HUF/Co-operative/Other.

2.1.1 Application for Stamp Duty Exemption

Identification of Land

The investor shall identify land/plot for the tourism project. Upon identification of suitable plot/plots of land for setting up a tourism unit, applicant shall apply for stamp duty exemption as per Tourism Policy 2016.

As per the Bombay Stamp Act, 1958 the stamp duty chargeable on the instrument of first Conveyance of land executed in relation to starting of a New Tourism 'Unit, or in relation to expansion of the existing Tourism Unit in the Zone A, Zone B, Zone C, Special Tourism Zones (STZs) and Special Tourism Districts (STDs) areas is reduced; as defined and approved under the Government Resolution, Policy GR NO., dated 4th May 2016.

i) Land identified has already been purchased in the name of any person other than the registered tourism entity.

ii) Land identified has already been purchased in the name of the registered tourism entity/unit and the investor failed to apply for an exemption on the stamp duty payable at the time of purchase.

iii) Land identified is owned by MTDC/MIDC/Nagpur Improvement Trust/Government Corporations and is to be leased by the tourism unit.

iv) Land identified is yet to be purchased for the purpose of the proposed tourism project.

2.1.2 Application for Stamp Duty Exemption

1. In case of 2.1.2 (i) and 2.1.2 (ii), the applicant is not eligible for stamp duty exemption under the Tourism Policy 2016.

2. In case of 2.1.2 (iii) and 2.1.2 (iv) the applicant has to apply for Stamp Duty Exemption to the Forest & Revenue Department, Government of Maharashtra. Applicant has to first obtain an NOC from the Directorate of Tourism (herein after referred to as Directorate) for the same, by submitting duly filled Form 1(see Annexure A) to the Directorate.

   The applicant has to attach supporting documents as mentioned in the Form 1.

   Applicant has to pay a processing fee to the Directorate as specified in section 6.3 of this document.

3. The exemption given is subject to the following conditions:

   i. Failure to use the land so purchased for the purpose of developing the said tourism project, shall entail action by the state government or any other competent authority which may include refund of the amount exempted and fines, etc.

   ii. Also, failure to complete the proposed project on the said land within 3 years shall entail action by the state government or any other competent authority which may include refund of the amount exempted and fines, etc.

4. Applicant has to submit an Affidavit (undertaking) on a stamp paper of INR 100.

   The format of the affidavit is annexed in Form 1.

5. Upon receipt of completed application from applicant by Directorate, it shall scrutinize the project proposal (Detailed Project Report) and after ascertaining the eligibility for Stamp Duty Exemption, the Directorate will issue an NOC to this effect.

6. The applicant shall produce this NOC to the authorities while purchasing the land/plot/plots for the proposed project, and obtain the stamp duty exemption.

2.1.3 Application for Conversion of agricultural land to Non-Agricultural Land (NA)

If the land identified for the proposed tourism unit is currently an agricultural land/plot, the tourism unit will require an NOC from the Directorate in order to apply for the conversion of land to Non-Agricultural status.

A request for the same can be made by submitting a written application to this effect along with supporting documents attached, to the Directorate. Applicant has to pay a processing fee to the Directorate as specified in section 6.3 of this document.

2.1.4 Application for additional FSI

An application for additional FSI, if eligible for the same, can be made to the relevant authority after obtaining an NOC to this effect from the Directorate.

A request for the same can be made by submitting a written application to this effect along with supporting documents attached, to the Directorate. Applicant has to pay a processing fee to the Directorate as specified in section 6.3 of this document.

A combined application can be made for both 2.1.4 and 2.1.5 in the prescribed format for applying for NOC from the Directorate of Tourism.

The format of the application is annexed to this document.

2.1.5 Initiate and complete Initial effective steps

The applicant has to complete the initial effective steps as stated in the Tourism Policy 2016 section 5.7.1.

2.1.6 Apply for Provisional Registration

1. The applicant, on successful completion of initial effective steps shall apply for Provisional Registration with the Directorate by submitting duly filled FORM 2A along with supporting documents.

   Completion of initial effective steps is mandatory for application for provisional registration. Applicant has to pay a processing fee to the Directorate as specified in section 6.3 of this document.
2. The applicant must apply for Provisional Registration before commencement of commercial operations. Provisional Registration Certificate is mandatory to apply for an Eligibility Certificate.
3. Upon receipt of completed application by Directorate, it shall scrutinize the application and project proposal (Detailed Project Report). After ascertaining the eligibility, the Directorate shall issue a Provisional Registration Certificate.
4. Directorate shall give Provisional Registration Certificate in the first instance for up to 3 years to the eligible unit after scrutinizing the application and / or DPR received under the scheme.
5. If such a unit is not in a position to complete the construction of the project and start commercial operations during the initial validity period, such a unit may apply for extension along with their progress report. The Directorate may grant an extension for a period of up to 2 years after examining the difficulties experienced by the individual unit in implementing the project and also recording the reasons thereof in writing. However, no extension beyond 2 years shall be granted. Extension charges will be applicable as specified in section 6.3 of this document.

6. The Provisional Registration Certificate issued by the Directorate shall mention the incentives that the said unit shall become eligible for, subject to completion of the mandated steps as per Tourism Policy 2016.

   Provisional Registration Certificate does not automatically entitle the applicant to incentives under Tourism Policy 2016.

2.1.7 Initiate and complete Final effective steps

The applicant has to complete the final effective steps as stated in the Tourism Policy 2016 section 5.7.2.

2.1.8 Apply for Eligibility Certificate

1. The Tourism unit, on successful completion of the final effective steps and commencement of operations shall apply for an Eligibility Certificate from the Directorate by submitting the duly filled FORM 2B along with supporting documents. Applicant has to pay a processing fee to the Directorate as specified in section 6.3 of this document.

   Provisional Registration Certificate is mandatory to apply for an Eligibility Certificate. Also, completion of Final effective steps and commencement of operations is mandatory for application for Eligibility Certificate under the Tourism Policy 2016.

2. For claiming eligibility for incentives under the Tourism Policy 2016, any New/Expansion/ Diversification, Eligible Unit shall commence commercial operations and also acquire the fixed assets at site, having paid for the same, and paid for it within the investment period. The Investment Period for the tourism units under various categories are defined in section 6.1 of the Tourism Policy 2016.
3. The Investment Period will be counted from the date of receipt of PR to the Directorate or the date suggested by the Eligible Unit. However, this date should be within this Tourism Policy Period, and the assets acquired prior to and beyond the investment period will not be considered eligible for incentives, However, the Land cost prior to submission of valid application shall be considered for Fix Capital Investment.
4. The tourism unit should apply for an Eligibility Certificate within 180 days of commencement of operations.
5. Delay in commencement of operations will entail proportionate curtailment of incentives and the Eligibility Certificate period.
6. Upon receipt of completed application from the applicant by Directorate, it shall scrutinize the application and project proposal (Detailed Project Report), and shall send the same to SICOM/Scheduled commercial Bank for appraisal of actual eligible investment and employment as per the Tourism policy 2016.
7. The Directorate officials may conduct a physical inspection of the said tourism project.
8. An Eligibility Certificate (EC) under the Tourism Policy 2016 will be issued by the Directorate after ascertaining that the Eligible Unit has complied with the provisions of the Scheme and has commenced its commercial operations.

9. The Directorate shall send a 'Letter of intimation' with details of the Tourism project and the investment made therein to all the concerned departments offering various incentives e.g. concerned Electrical Inspector, Sales Tax Officer Etc.

10. If a unit has commenced operations on or after 01.01.2016 in accordance with the Tourism Policy 2006, such units can submit the application under Tourism Policy 2016 only if he has applied for a Provisional Registration Certificate under Tourism Policy 2006.

11. In respect of a Mega Project, where customized package has been approved by the High Power committee or the Cabinet Sub Committee under Tourism Policy 2006, but the Unit has completed/ not completed the effective steps within the period of Tourism Policy 2006 and has not applied to the Directorate for Eligibility Certificate, such Mega Project will be eligible for approved customized package only. However, the Unit should complete the effective steps and file an application with the Directorate within the operative period of Tourism Policy 2016, but before starting commercial operation.

2.2 Process of applying for applying for incentives for Existing Unit (Expansion/Diversification)

Tourism units applying for incentives under Expansion/Diversification of existing or new projects shall follow the process as listed above in sections 2.1.1 to 2.1.9.

3 Process of claiming incentives under Tourism Policy 2016

3.1 Certificate of Entitlement is issued by Departments concerned

1. On receiving intimation of commencement of operations from the said tourism unit, the Directorate shall forward a 'Letter of Intimation' to all the departments concerned, the Directorate shall put a proper date of effect on the 'Letter of Intimation' for disbursal of benefits.

2. The departments concerned shall issue Certificate of Entitlement in the name of the tourism project within 30 days of receipt of receipt of the 'Letter of Intimation'.

3. No right or claim for any incentives under the Tourism Policy 2016 shall be deemed to have been conferred by the Tourism Policy 2016 merely because the applicant Unit has fulfilled the conditions of the Tourism Policy 2016.

4. On receipt of the Certificate of Entitlement from the respective departments, the Directorate will issue a joint document EC (Eligibility certificate) + CE (Certificate of Entitlement) to the tourism project.

5. Directorate of Tourism shall submit quarterly reports to the Department of Tourism about the number of ECs and CEs issued.

3.2 Procedure for claiming benefits for New or Existing Tourism Unit for Expansion / Diversification:

1. Tourism units claiming incentives under Expansion/Diversification of existing or new projects shall follow the process as listed above in section 3.1.

2. The eligible unit claiming benefits under Expansion / Diversification shall be required to maintain separate record of operation for such expansion. In case, however, maintaining separate record is not possible, the benefits for such eligible units shall be available in the ratio of additional fixed capital investment to the total gross fixed capital investment. There will be no limit on number of expansions/diversifications in the Scheme period.

The incentives under the Tourism Policy 2016 *(except Stamp Duty Exemption)* cannot be claimed unless an EC has been issued under the Tourism Policy 2016 by the Directorate and the Eligible Unit has complied with the stipulations/conditions of the EC. The Directorate shall issue EC to the Eligible Unit within 45 days of the Unit complying with the stipulations of the Tourism Policy 2016 and submitting documentary evidence thereof.

4 Other Conditions

The grant of incentives to tourism units under this scheme shall be subject to the following conditions and on breach of any of these conditions, the incentives granted will be withdrawn with immediate effect.

1. The unit availing the incentives under this scheme shall install and effectively operate and maintain pollution control measures as per the standards prescribed by the Competent Authority in this regard.
2. The unit shall furnish details regarding commercial operation, employment, or any other information, which the State Govt. may require from time to time. The unit shall follow guidelines of the employment policy of the Govt. regarding employment of local persons.
3. The unit, after getting the eligibility certificate must submit quarterly details to the Directorate of the incentives availed during the eligibility period. Any excess claims of incentives by a unit will be recovered with interest of 2% per month.
4. All matters of interpretation, dispute or contention under the scheme shall be referred to the High Powered Committee under the chairmanship of the Chief Secretary and the decision of the Committee will be final and binding on the applicant unit. Refer section 6 for composition of High Powered Committee.
5. Directorate of Tourism shall be responsible for the administration and implementation of the incentive scheme.
6. Departments related to various incentives and exemptions under the Scheme of Incentives under the Tourism Policy 2016, shall issue Government Orders, Resolutions/Notifications as required under the law for such incentives and exemptions, within a period of one month from the date of this notification.
7. Yearly disbursement limit on incentives will be as mentioned in section 6 and 7 in the Maharashtra Tourism Policy 2016.

   The Carry forward principle will be applicable for calculation of incentives. The balance quantum of incentives will be allowed to be availed of after 10 years with yearly cap as above. Proportionate quantum of incentives will be calculated for a part of the year.

Example 1: If the unit is eligible for the total quantum of INR 1000 and the E.C. period is 10 years, then actual incentives disbursed to such unit, shall not exceed INR 100 (1000/10) in a given year even though the amount of total incentives sanctioned for that year is more than INR 100. The difference (yearly sanctioned amount minus yearly disbursement limit) can be carried forward for the Subsequent years of E. C. period, such that the actual disbursement of incentives is not more than INR 100 in any year.

Example 2: If the unit is eligible for the total quantum of INR 1000 and the E.C. period is 10 years, then actual incentive disbursed to such unit, shall not exceed INR 100 (1000/10) or the incentives sanctioned (say INR 70) for that year whichever is less (i.e. INR 70). The difference (i.e. INR 30) can be carried forward for the further E. C. period. In the next year, if the total incentives sanctioned are INR 140, then the unit will be eligible for disbursement of INR 100 (i.e. yearly maximum disbursement limit) and INR 30 towards the carried forward amount.

5 Monitoring and Review

Monitoring and review of the fixed capital investment and activities of the eligible units will be done in the following manner:

1. An eligible unit shall, within one month from the date prescribed under the Luxury Tax Act for filing returns, submit to the Directorate certified true copies of their returns submitted to the Sales Tax Department from time to time.
2. It shall submit along with the above returns, a report duly signed by a responsible person on behalf of the eligible unit, covering information and details regarding activities and sales indicating the period of stoppage of services and/or closures of the unit, if any, with reasons therefor, addition to the fixed capital investment, disposal of fixed assets, any change in the constitution of the eligible unit, etc.
3. The Directorate shall be entitled to call for any information and details relating to the operation of the tourism unit for any period at any time. It shall also be entitled to inspect the properties for verification. The Sales Tax Authority shall independently examine the position, from time to time, in order to ensure that the incentives drawn / availed of are well within the ceiling and related to the tourism projects eligible, or as the case may be, under the scheme of incentives under the Tourism Policy, 2016.

6 Miscellaneous Provisions

6.1 Composition of the High Powered Committee

High Powered committee under the Chief Secretary for the approval of the Mega Projects and for the status review of the tourism strategy. For matters, in which HPC fails to take a decision, they will be directed under a cabinet sub-committee under the chairmanship of the Hon. Chief Minister, Government of Maharashtra.

6.2 Steering Committee

A steering committee under the chairmanship of the Principal Secretary (Tourism) for the implementation of the Maharashtra tourism policy – 2016 and facilitating investments in the state. The

Secretary (Tourism) will also supervise the single window clearance for the Hospitality industry and live events in Maharashtra an Events and Exhibitions Board will be created to facilitate events and promote MICE in the state.

6.3 Processing Fees

Processing fees for each application shall be collected as specified in the table below –

Stamp Duty Exemption	INR 5000/-
NA NOC	INR 5000/-
Additional FSI NOC	INR 5000/-
Provisional Registration	INR 10,000/-
Provisional Registration - Extension	INR 10,000/-
Eligibility Certificate	INR 10,000/-

These processing fees do not include SICOM fees for DPR appraisal and any other processing fees as notified from time to time.

7 Annexure A –

7.1 Forms

1. Form 1: Application for Stamp Duty Exemption NOC
2. Format for Affidavit
3. Application for Additional FSI/NA conversion NOC
4. Form 2A: Application for Provisional Registration Certificate
5. Form 2B: Application for Eligibility Certificate
6. Format for Quarterly Report

7.2 Certificates

1. NOC for NA/ additional FSI
2. Provisional Registration Certificate
3. Eligibility Certificate.

FORM 1

Application for NOC for getting exemption from Stamp Duty

(Under Stamp Duty Act, 1958 vide stamp duty No.2007/2017-1 Bombay Stamp Duty, for New Eligible Tourism Project / Expansion of Existing Project.)

Section A: General Details

Applicant/Company Name: ____

Registration No.: _____________________________________ Date: ______________________________

Type of Enterprise: ☐Proprietorship ☐Partnership ☐Private Ltd. ☐Public Ltd. ☐Co-operative ☐LLP

Correspondence Address Details:

Address: ____

____

State: ______________________ Pin Code: ______________________

District: ______________________ Cell Phone No: ______________________

Taluka: ______________________ Telephone No: ______________________

Village/City: ______________________ Fax No: ______________________

Email ID: ______________________

Project Site Address Details:

Address: ____

____

State: ______________________ Pin Code: ______________________

District: ______________________ Cell Phone No: ______________________

Taluka: ______________________ Telephone No: ______________________

Village/City: ______________________ Fax No: ______________________

Email ID: ______________________ Website: http:// ______________________

Is there is any other branches in India? ☐Yes ☐No

(If yes, submit details relating to Name, Address & Nature of Ownership)

Address: ____

____

State: ______________________ Pin Code: ______________________

Email ID: ______________________ Telephone No: ______________________

Tourism activities to be provided (Brief description): ____________________________________

____

____

____

____

Details of incentives availed/availing under earlier scheme of Tourism Policy or any other scheme of State Government (in case of existing unit)

Tourism Project was in Existence before 01/04/2016? ☐Yes ☐No

If yes, provide the following details:

Eligibility Certificate No: ____________________ Eligibility Date: ____________________

Present Status of the Project(s): ____

Section B: Land & Finance Details

Please provide the below information:

Component	**Particulars**
Land to be purchased for Tourism project *CS no.:* ____________________________	**Address**
(A) Total Area to be purchased:	(In Sq. Metres)
(B) Out of (A) total area of land to be used for tourism project	(In Sq. Metres)
(C) Out of (A) actual land area required for ancillary activity (godown/office/lab etc.)	(In Sq. Metres)
(D) Total area of vacant land out of purchase land	(In Sq. Metres)
Details of non-agricultural land *Total Area of land to be converted to NA:* __________________________ Sq. Metres *CS no.:* ______________________________	**Address**

Means of Finance:

Particulars	**Amount(₹ in Lakh)**
External Borrowing (Please submit the details relating to outsourcing of funds)	
Financial Institutions/Banks **Name:**	
Unsecured Loans **Name:**	
Others (If Any)	
Date of Sanction:	**Total**

The purpose for which NOC will be utilized: ____

The name and address of authority to which this NOC will be submitted: ________________________

____

____

____

I/We hereby certify that the applicant has not been previously applied to Directorate of Tourism, Mumbai, or any other department in Government of Maharashtra or Central Government and on the basis of that has not availed any relief on payment of duty. Relief / Exemption from Stamp Duty & Registration fee have started under New Tourism Policy 2016. If it is proved that entity has not started their business and incentives are availed by them by supplying wrong information it will be my/our responsibility to return the incentives along with the interest and to inform concerned authority of granting of exemption of stamp duty.

I/We hereby certify that, land required by us for the purpose of Tourism Project will be as per Government Rule for commencement of business.

Signature

Name & Designation
Owner/Partner/Director/Trustee
Rubber Stamp.

Section C: List of Documents

1. Demand Draft of INR 5,750/- which is inclusive of service tax @ 14%, 0.5% krishi cess and 0.5% Swachh Bharat cess in favour of Directorate of Tourism Maharashtra, payable at Mumbai.
2. Affidavits (as per the specified format)
3. Registration proof for Company / Partnership firm / Co-op. Society etc.
4. Rights of Record.
5. Map of the land.
6. Detailed Project Report.
7. Certified true copy of the Draft agreement to sale or letter of allotment from Government or any other body / Authority.
8. Copy of proposed plan of constructions.
9. D P remarks from Local Planning Authority/ Zone Certificate.
10. Project Cost Certified by Chartered Accountant.

(Note: All documents should be Notarized or attested by authentic authority)

AFFIDAVIT

(On stamp paper of INR 100/-)

(To obtain Certificate for Proposed Tourism Project under Stamp Duty Act 1958)

__________________________ Director of _________________________ a company incorporated under Companies Act of 1956/2013, having its _______________________________solemnly declare on oath that I have submitted an application along with relevant documents _________________________________under Tourism Policy 2016 started by Government of Maharashtra to promote tourism in the state.

I further state and undertake that as provided in section 5 of the Tourism Policy 2016, I am willing to take all the initial effective steps to become eligible for registration as a Tourism Unit and as a part of this I am applying for a certificate from Directorate of Tourism to enable me to claim exemption from payment of stamp duty on registration of deed of conveyance in respect of adjacent piece of land admeasuring _________ sq. meters, bearing C. S. No. ____.

I also state on oath that, I shall complete the proposed tourism project in respect of the aforesaid land within the stipulated period of three years, failing which the Certificate to be issued by the Directorate of Tourism regarding entitlement for exemption of stamp duty shall automatically stand cancelled.

I also state on oath that in the event of exemption to pay stamp duty being granted I shall abide by the terms and conditions laid down by the Government of Maharashtra in the Notification dated 1st October 2007 issued by the Revenue & Forest Department and I also undertake that the land so purchased shall be used for developing the said “Tourism Project” only, and I am fully aware that failure to do so shall entail action by the State Government or any other competent authority which may include refund of the amount exempted and fines etc.

APPLICATION FORM FOR ISSUE OF NOC

ADDITIONAL FSI, NA CONVERSION

The application for NOC should be submitted to the Directorate of Tourism, Government of Maharashtra.

Name and Address of the Applicant ____________________

____

____

____

____

E-mail Id. ____________________

Phone No. ____________________

Location of the project ____________________

Survey No. / Gat No. / Plot No. ____________________

Village ____________________

Taluka ____________________

District ____________________

I / We understand that NOC sought for, does not imply approval of the project by the Directorate of Tourism and does not make the project eligible for any incentives as may be administered by Directorate of Tourism and the NOC issued is valid for a period of one year from the date of issue and will not be renewed for further period. In such case a fresh application will be made to the competent authority after following necessary Procedure.

I / We declare that information furnished / given is true to the best of my / our knowledge.

Place: Signature of the Applicant

Date: Name & Designation of the applicant

Please enclose the following documents:

1. Demand Draft of INR 5,750/- which is inclusive of service tax @ 14%, 0.5% krishi cess and 0.5% Swachh Bharat cess in favour of Directorate of Tourism Maharashtra, payable at Mumbai.
2. Detailed Project Report
3. 7/12 Extract / Property Card.
4. Purchase deed / lease deed
5. Memorandum and Article of Association along with Certificate of Incorporation of the Company / Partnership Deed / registration of Co – operative Society / Registration as a trust.
6. Zone Certificate
7. Letter of Collector / MMRDA/ Town Planning /BMC
8. Copy of proposed plan of constructions.
9. Project Cost Certified by Chartered Accountant.

(Note: All documents should be Notarized or attested by authentic authority)

Form 2A

Form for Application for Provisional Registration (PR) for application for Incentives under Tourism Policy 2016

SECTION	PARTICULAR
A	General Details
B	Proposed Project/ Enterprise Details
C	Proposed Investment Details
D	Instructions

Section A: General Details

Applicant/Company Name: ____

Type of Enterprise: ☐Proprietorship ☐Partnership ☐Private Ltd. ☐Public Ltd. ☐Co-operative ☐LLP

Correspondence Address Details:

Address: ____

____

State: ____________________ Pin Code: ____________________

District: ____________________ Cell Phone No: ____________________

Taluka: ____________________ Telephone No: ____________________

Village/City: ____________________ Fax No: ____________________

Email ID: ____________________

Project Site Address Details:

Address: ____

____

State: ____________________ Pin Code: ____________________

District: ____________________ Cell Phone No: ____________________

Taluka: ____________________ Telephone No: ____________________

Village/City: ____________________ Fax No: ____________________

Email ID: ____________________ Website: http://____________________

Entrepreneurs Profile (Of All Partner/Directors of the Organization):

(Use separate sheets, if required)

Sr.	Name	Gender	Age
1		M / F	
2		M / F	
3		M / F	
4		M / F	

Section B: Proposed Project/Enterprise Details

Please mention type of project: ☐ New Tourism Unit ☐ Expansion

Whether the Project is under Zone A, B, C, STD, STZ? If Yes, Please Specify: ______________________

Any incentives/NOC/Exemptions applied for previously for the proposed Tourism project*:

Incentives/NOC/Exemptions	Date
☐ Stamp Duty Exemption	
☐ NOC for NA certificate	
☐ NOC for additional FSI	
☐ Any other (Please specify)	

Date of completion of 'Initial Effective' steps as per Tourism Policy Section 5.7: ___________________

Proposed date of Commencement of commercial operations: ________________________________

Tourism Unit Category:

Please indicate the following:

☐Hotel ☐ One to Five Star Hotel ☐ Heritage Hotel ☐ Apartment Hotel/Service Apartment	☐ Exhibition-cum-Convention Centers
	☐ Development of Hill Stations- Tourism Units
☐ Resort ☐ Bed & Breakfast	☐ Adventure Tourism Projects
☐ Health & Wellness Spa ☐ Health Farm	☐ House Boats
☐ Motel ☐ Wayside Amenities	☐ Shacks
☐ Amusement Park ☐ Water Sports	☐ Ecotourism Projects
☐ Arts and Crafts Village	☐ Museums and Aquariums

☐ Golf Courses ☐ Camping, Caravanning and Tent Facilities ☐ Aerial Ropeways	☐ Medical Tourism Units ☐ Projects approved by classification committee of the Tourism Department of the State Govt. or Govt. of India

Possession of Land

Permission for non-agricultural use of land for the proposed project

No Objection Certificate of Local Authority

Constitution & date of formation of the Company/ Partnership Firm / Public Limited Company / Trust / HUF / Co-operative / Other

Details of various approvals from Department of Government of India/Department of Government of Maharashtra/Local Body Authorities

Total fixed assets acquired at site/ total fixed assets envisaged in the project

(Minimum 10% of the total required)

Facilities created:

	Accommodation (Specify Types & No. of Rooms)	Restaurant	Bar	Lounge	Reception	Parking	Other Amenities
New Units							
Area							
Capacity							
Eligible Units Undergoing Expansion							
Existing Area							
Existing Capacity							
Additional Area							
Additional Capacity							

Brief Description of the project ____

____

____

Section C: Proposed Investment Details

Please provide the below information:

Project Cost: ________________________ (₹)

Total No. of People employed on the Tourism Project: ___________________

Date of commencement of construction of the Project: __________________________

Component	Estimated Cost (₹ in Lakh)	Investment already made on or after the date of coming into effect of the scheme (₹ in Lakh)
Land *Area:* _______________ (In Sq. Meters) *Type:* ☐ Lease ☐ Rent ☐ Own		
Building *Type:* ☐ Lease ☐ Rent ☐ Own		
Plant & Machinery		
Engineering Fees		
Preliminary and Preoperative Expenses		
Margin for Working Capital		
Total		

Means of Finance:

	Amount(₹ in Lakh)
Share Capital Promoters/Financial Institutions/Public	
Terms Loans Financial Institutions/Banks	
Unsecured Loans	
Others (If Any)	
Total	

Details of incentives availed/availing under earlier scheme of Tourism Policy or any other scheme of State Government (in case of existing unit)?: Yes/No

If yes, provide the following details:

Eligibility Certificate No: ____________________ Eligibility Date: ____________________

Present Status of the Project(s): ____

Type of Project: In Case of Expansion by Existing Tourism Unit	
Type of Existing Tourism Project:	
Existing Capital Investment (₹ in Lakh):	

Declaration

1. Declared that no Government enquiry has been instituted against the applicant and/or its proprietor/partners/directors for any economic offence.
2. We hereby agree to abide the terms and conditions of Provision Registration/Eligibility Certificate to be issued in pursuance of the above application.
3. I/We hereby agree that the Temporary Registration/Eligibility Certificate issued on the basis of the above statements made and information furnished is liable to be cancelled abinitio and withdrawn, if any of the statements and/or information is/are found to be incorrect/untrue.
4. All the monetary benefits already availed of on the basis of the Eligibility Certificate so cancelled shall be recoverable as Government dues forthwith along with compound interest @ 22.5% per annum or at such other higher rate as may be fixed by the implementing agency from time to time and no further benefits will be available to the project/unit for which the above application is made.

Signature of the Applicant

(Status): Proprietor/Partner/Chairman/

Managing Director/Director

Place :

Date :

Section C: Instructions

ALL THE INSTRUCTIONS REGARDING FILING THE APPLICATION FOR INCENTIVES FOR PROVISIONAL REGISTRATION (FOR UNIT) UNDER TP 2016 AND EVIDENCE IN SUPPORT THEREOF TO BE FURNISHED.

1. The application in Form No. 2A is to be filed only when the applicant proposes to setup a new unit or in case of expansion of existing unit and seek Eligibility Certificate under TP2016.
2. The application should be made:-To the Directorate of Tourism, Government of Maharashtra.
3. The application should be filed only after initial and final effective steps are completed; along with documentary evidence for completion of initial and final steps. Provisional registration with the Directorate of Tourism and commencement of commercial operations of the unit is mandatory before filing this application.
4. Please enclose the following documents -
    1. Demand Draft of INR 11,500/- which is inclusive of service tax @ 15% in favour of Directorate of Tourism, Government of Maharashtra, payable at Mumbai.
    2. Proof of ***Identity of Applicant/Entrepreneur*** viz. one of the following Government issued ID -
        - PAN Card
        - Passport
        - Driving License
        - Aadhar Card
        - Voter ID Card
    3. Proof of ***Address of the Entrepreneur*** viz. one of the following Government issued ID:
        - Passport
        - Driving License
        - Electricity Bill
        - Landline Telephone Bill
        - Ration Card
        - Voter ID Card
    4. Project Report
    5. 7/12 Extract / Property Card
    6. Purchase deed of land in case of lease hold land.
    7. Memorandum and Article of Association along with Certificate of Incorporation of the Company / Partnership Deed / Registration of Co – operative Society / Registration as a trust.
    8. N. A. permission.
    9. Xerox copy of plan sanctioned by local authority.
    10. Commencement Certificate / Plan sanction letter.
    11. NOC from local authority.
    12. Project Cost Certified by Chartered Accountant.

(Note: All documents should be Notarized or attested by authentic authority)

Form 2B

Form for Application for Eligibility Certificate (EC) for application for Incentives under Tourism Policy 2016

SECTION	PARTICULAR
A	General Details
B	Project/ Enterprise Details
C	Actual Investment Details
D	Instructions

Section A: General Details

Applicant/Company Name: ____

Type of Enterprise: ☐Proprietorship ☐Partnership ☐Private Ltd. ☐Public Ltd. ☐Co-operative ☐LLP

Correspondence Address Details:

Address: ____

____

State: ______________________ Pin Code: ______________________

District: ______________________ Cell Phone No: ______________________

Taluka: ______________________ Telephone No: ______________________

Village/City: ______________________ Fax No: ______________________

Email ID: ______________________

Project Site Address Details:

Address: ____

____

State: ______________________ Pin Code: ______________________

District: ______________________ Cell Phone No: ______________________

Taluka: ______________________ Telephone No: ______________________

Village/City: ______________________ Fax No: ______________________

Email ID: ______________________ Website: http:// ______________________

Entrepreneurs Profile (Of All Partner/Directors of the Organization):

(Use separate sheets, if required)

Sr.	Name	Gender	Age
1		M / F	
2		M / F	
3		M / F	
4		M / F	

Section B: Project/Enterprise Details

Please mention type of project: ☐ New Tourism Unit ☐ Expansion

Whether the Project is under Zone A, B, C, STD, STZ? If Yes, Please Specify: ________________________

Date of issue of Provisional Registration Certificate: __________________________

Any extension sought for Provisional Registration: ___________________________
(If yes, Please specify date)

Date of Commencement of Investment Period: ______________________________

Date of completion of 'Final Effective' steps as per Tourism Policy Section 5.7: ______________________

Date of Commencement of commercial operations: __________________________

Tourism Unit Category:

Please indicate the following:

☐Hotel ☐ One to Five Star Hotel ☐ Heritage Hotel ☐ Apartment Hotel/Service Apartment ☐ Resort ☐ Bed & Breakfast ☐ Health & Wellness Spa ☐ Health Farm ☐ Motel ☐ Wayside Amenities ☐ Amusement Park ☐ Water Sports ☐ Arts and Crafts Village ☐ Golf Courses ☐ Camping, Caravanning and Tent Facilities ☐ Aerial Ropeways	☐ Exhibition-cum-Convention Centers ☐ Development of Hill Stations- Tourism Units ☐ Adventure Tourism Projects ☐ House Boats ☐ Shacks ☐ Ecotourism Projects ☐ Museums and Aquariums ☐ Medical Tourism Units ☐ Projects approved by classification committee of the Tourism Department of the State Govt. or Govt. of India

Possession of Land ____________________

Permission for non-agricultural use of land for the proposed project ____________________

No Objection Certificate of Local Authority ____________________

Constitution & date of formation of the Company/ Partnership Firm / Public Limited Company / Trust / HUF / Co-operative / Other ____________________

Details of various approvals from Department of Government of India/Department of Government of Maharashtra/Local Body Authorities ____________________

Total fixed assets acquired at site/ total fixed assets envisaged in the project

(Minimum 10% of the total required) ____________________

Facilities created:

	Accommodation (Specify Types & No. of Rooms)	Restaurant	Bar	Lounge	Reception	Parking	Other Amenities
New Units							
Area							
Capacity							
Eligible Units Undergoing Expansion							
Existing Area							
Existing Capacity							
Additional Area							
Additional Capacity							

Brief Description of the project ____________________

____

____

Section C: Actual Investment Details

Please provide the below information:

Project Cost: ____________________________ (₹)

Total No. of People employed on the Tourism Project: _____________________

Date of commencement of construction of the Project: _____________________________

Component	Estimated Cost (₹ in Lakh)	Investment already made on or after the date of coming into effect of the scheme (₹ in Lakh)
Land *Area:* _________________ (In Sq. Meters) *Type:* ☐ Lease ☐ Rent ☐ Own		
Building *Type:* ☐ Lease ☐ Rent ☐ Own		
Plant & Machinery		
Engineering Fees		
Preliminary and Preoperative Expenses		
Margin for Working Capital		
Total		

Means of Finance:

	Amount(₹ in Lakh)
Share Capital Promoters/Financial Institutions/Public	
Terms Loans Financial Institutions/Banks	
Unsecured Loans	
Others (If Any)	
Total	

Details of incentives availed/availing under earlier scheme of Tourism Policy or any other scheme of State Government (in case of existing unit)?: Yes/No

If yes, provide the following details:

Eligibility Certificate No: _____________________ Eligibility Date: _____________________

Present Status of the Project(s): ____

Type of Project: In Case of Expansion by Existing Tourism Unit	
Type of Existing Tourism Project:	
Existing Capital Investment (₹ in Lakh):	

Declaration

1. Declared that no Government enquiry has been instituted against the applicant and/or its proprietor/partners/directors for any economic offence.
2. We hereby agree to abide the terms and conditions of Provision Registration/Eligibility Certificate to be issued in pursuance of the above application.
3. I/We hereby agree that the Temporary Registration/Eligibility Certificate issued on the basis of the above statements made and information furnished is liable to be cancelled abinitio and withdrawn, if any of the statements and/or information is/are found to be incorrect/untrue.
4. All the monetary benefits already availed of on the basis of the Eligibility Certificate so cancelled shall be recoverable as Government dues forthwith along with compound interest @ 22.5% per annum or at such other higher rate as may be fixed by the implementing agency from time to time and no further benefits will be available to the project/unit for which the above application is made.

Signature of the Applicant

(Status): Proprietor/Partner/Chairman/

Managing Director/Director

Place :

Date :

Section D: Instructions

ALL THE INSTRUCTIONS REGARDING FILING THE APPLICATION FOR INCENTIVES FOR ELIGIBILITY CERTIFICATE (FOR UNIT) UNDER TP-2016 AND EVIDENCE IN SUPPORT THEREOF TO BE FURNISHED.

1. The application in Form No. 2B is to be filed only when the applicant proposes to setup a new unit or in case of expansion of existing unit and seek Eligibility Certificate under Tourism Policy 2016.

2. The application should be made:-To the Directorate of Tourism, Government of Maharashtra.

3. The application should be filed only after initial and final effective steps are completed; along with documentary evidence for completion of initial and final steps. Provisional registration with the Directorate of Tourism and commencement of commercial operations of the unit is mandatory before filing this application.

4. Please enclose the following documents -

   1. Demand Draft of INR 11,500/- which is inclusive of service tax @ 15% in favour of Directorate of Tourism, Government of Maharashtra, payable at Mumbai.
   2. Proof of ***Identity of Applicant/Entrepreneur*** viz. one of the following Government issued ID -
      - PAN Card
      - Passport
      - Driving License
      - Aadhar Card
      - Voter ID Card
   3. Proof of ***Address of the Entrepreneur*** viz. one of the following Government issued ID:
      - Passport
      - Driving License
      - Electricity Bill
      - Landline Telephone Bill
      - Ration Card
      - Voter ID Card
   4. Project Report
   5. 7/12 Extract / Property Card
   6. Purchase deed of land in case of lease hold land.
   7. Memorandum and Article of Association along with Certificate of Incorporation of the Company / Partnership Deed / Registration of Co – operative Society / Registration as a trust.
   8. N. A. permission.
   9. Xerox copy of plan sanctioned by local authority.
   10. Commencement Certificate / Plan sanction letter.
   11. NOC from local authority.
   12. Project Cost Certified by Chartered Accountant.
   13. Star category certificate.
   14. Proof of commencement of commercial operation - First sale bill copy or relevant extract of the Excise Register.

(Note: All documents should be Notarized or attested by authentic authority)

QUARTERLY FOLLOW-UP STATEMENT

FOR THE PERIOD FROM_______________TO_______________________

(To be submitted by Eligible Tourism Project/Hotel Units under 2016 Package Scheme of Incentive)

Name of the Eligible Unit ______________________________

Location

Residential address of Proprietor/Partners of the Proprietary concern/Partnership firm OR Directors of the Company

____

____

____

____

____

EC No. and Date ______________________________

Period of EC ______________________________

Amount of Entitlement ______________________________

Activities Undertaken

Date of starting Tourism Activities

Lodging ______________________________

Boarding ______________________________

Other Activities ______________________________

Details pertaining to the Eligible Unit ______________________________

Total No. Of Rooms/ Total ______________________________

Tourism activities created ______________________________

Total facilities Provided ______________________________

Total income of the Eligible Unit during the above period Lodging ______________________________

Boarding ______________________________

Other Tourism Activities ______________________________

Incentives availed during the sales tax quarter ______________________________

Sales Tax on liquor to be mentioned separately ______________________________

Indicate charges, if any in the Constitution. For instance, from proprietary concern to change in the shareholding pattern of the Limited Company ______________________________

Gross value of fixed assets of last financial year of the Eligible Unit:

Sr. No.	Particulars of fixed assets	Gross value of fixed assets	Accumulated Depreciation of the fixed assets	Net value of fixed assets
1.	Land			
2.	Building			
3.	Plant & Machinery			
4.	Other Assets			

The cost of fixed assets considered by Directorate of Tourism for incentive purpose

Land INR _______________

Building INR _______________

Plant & Machinery INR _______________

Other Assets INR _______________

Total INR _______________

Whether any of the above fixed assets have been wholly or partly sold, disposed, shifted, removed, hired, and leased out during the current period. If so, please give the following details, if not, please state so) ____

Sr. No.	Particular of fixed assets	Gross value of fixed assets of sold/disposed/ leased/hired assets.	Date of sold/ disposed/shifted/ removed/hired/leased out of the fixed assets	Amount of sold disposed/shifted, removed/hired, leased out of the assets
1	Land			
2	Building			
3	Plant & Machinery			
4	Other Assets			

Average number of workers at the close of the period:

Managerial: __________________________

Supervisory: __________________________

Skilled: __________________________

Semi-skilled: __________________________

Unskilled: __________________________

Total: __________________________

No. Of days the Tourism project / Hotel was closed: ______________________ (Date of closure of the unit)

Brief reasons for closure: __________________________________

If the Tourism Project/hotel is not running either entirely or partially, reasons for the same and nature of efforts being made to revive it. Certified that the statements made above are true to the best of my/our knowledge and belief.

Place:

Date:

(Signature)

Name & Designation of the

Proprietor/ Partner/ Director

C.A. CERTIFICATE

1. I/We hereby certify that from the examination of the books of accounts and other relevant records of M/s ______________ that the statements made and particulars furnished herein as attested under our seal and initials are correct to the best of our knowledge and belief.
2. I/We hereby certify further that the unit has availed so far cumulative benefits by way of exemption of sales tax **(Sale tax on liquor to be certified separately),** luxury tax and entertainment tax/ amusement tax up to _________ amounting to Rs. __________ consisting of sales tax of Rs. ___________, Luxury tax of Rs. ____________and entertainment tax / Amusement tax of Rs. ______________ against the ceiling of entitlement under the eligibility Certificate No. _____________ dated __________ admissible up to Rs. ____________.
3. We hereby further certify that all the particulars furnished above are only in respect of the eligible unit at ______________ in Maharashtra.

Registration No:

Date:

(Signature and Rubber Stamp of
Chartered Accountants)

Note: - this statement should be signed by the proprietor / one of the partners of the firm / MD or Director of the company.

Important

1. Non-submission of the above statement information will entail recovery of the incentives availed if any along with interest as per the provisions of the scheme and terms of agreement.
2. The above form is the format to be followed for submission of the report at the specified interval/periodically. It can therefore, be used for typing the detailed report separately. **Not necessary to fill the details in this sheet only.**
3. Please use letterheads and rubber stamps of designations and name of the unit firm/ company.

Stamp Duty NOC

To Proposed Tourism Project to apply for exemption on Stamp duty

INCENTIVE/Certificate-88/2016
Exemption of Stamp Duty/ Tourism Policy-2016
Date of issue:

Read:

1) Resolution No. MTC-2005/2/CR-172/Tourism Mantralaya, Mumbai 400 032, Dated 16th December, 2006.
2) Revenue and Forest Department Mantralaya, Mumbai 400 032, Notification No. Mudrank 2007/ C.R. 217/ M-1, dated the 1st October 2007.

The applicant M/S.-------------------------- has applied for getting stamp duty exemption for purchase of land (Admeasuring ---------- Sq.Mtrs.) for Motel tourism project at. ---------------------------------------. The applicant has submitted following documents.

1. Affidavit.
2. Project Report.
3. Record of Rights of land.

The above proposed Motel tourism project falls in Zone "C" as per Tourism Policy – 2016. Hence on fulfilment of all the terms & conditions as set out in Tourism Policy – 2016, the said tourism project is entitled for 100% exemption from Stamp Duty as per section 6 of Tourism Policy – 2016 and Govt. Notification as per reference 2 above. This NOC is given for exemption of Stamp Duty with following Conditions:

1. This NOC is valid for a period of Six months from the date of issue and shall automatically stand cancelled, in the event of failure to purchase the land for the purpose of setting up a New Motel Tourism Project.
2. The land purchased by getting stamp duty exemption should be utilised for the Motel purpose only.
3. In case of deviation from use of land it shall be the sole responsibility of the applicant.
4. Any Information to be found incorrect the stamp Duty certificate automatically stand cancelled & all benefits will be recovered with penalty.
5. As soon as the instrument registered a copy should be submitted in this office within 30 days.

Director
Directorate of Tourism Government of Maharashtra Mumbai.

Copy to:

1) M/S.-------------------------
2) Local Authority – To Collector of Stamps Raigad.
3) Senior Regional Manager, Regional Office Mumbai, for information.

NOC

To Proposed Tourism Project to apply for Additional FSI / NA Conversion

No.DOT/Incentive/NOC/01/TP-2016/2016
Date:

To,
M/s____
(Address)
____

Sub. : N.O.C. for setting up Proposed Tourism Project (Type) at (place)

Sir,
This is with reference to your application dated ______________________ for setting up a proposed Tourism Project (Type) at ____. Directorate of Tourism, Government of Maharashtra has no objection for setting up a Hotel Tourism Project as per Tourism Policy-2016 subject to the following conditions:

1. You must obtain required permissions from the local authority as per existing rules and regulations.
2. This NOC is only for obtaining N.A. Permission/ Building permission, Commencement Certificate/ Occupancy Certificate/ Additional F.S.I. only. For any other incentive under Tourism Policy 2016 you have to apply separately.
3. In the event of the promoter making any changes in the proposal/plans of the project submitted to the Directorate of Tourism Government of Maharashtra, the promoter will have to apply for fresh NOC along with necessary processing fees.
4. Directorate of Tourism Government of Maharashtra shall have a right to inspect the site during the validity of the NOC & Directorate of Tourism Government of Maharashtra authorised representative should be provided with the necessary documents/clarification required.
5. This NOC issued subject to permission from Maharashtra Pollution Control Board before commencement of the said project.
6. This NOC is valid only for one year from the date of issue of this letter, and will not be renewed for further period. In such case a fresh application will be made to the competent authority along with necessary processing fees.
7. This NOC stands cancelled automatically if there is a change in the Purpose/Users and failure to use the land for which additional F.S.I. is granted for purpose of developing the said tourism project shall entail action by the State Government or any other competent authority which may include penalty.

Director
Directorate of Tourism Government of Maharashtra Mumbai.

Copy to:
Asst. Director, Town Planning ____

Senior Regional Manager, Regional Office ____________________________ for information.

Provisional Registration Certificate

Temporary/Provisional Registration (New Unit/ Existing unit for expansion or diversification) as Notified under G.R. No.MTC-2005/2/CR-172/Tourism, dated 16/12/2006

Ref: No. "GR NO."

Date of Issue: ____________________

Section A: General Details

Name of holder of Certificate: ____

Category of Tourism Activity: ____

Please mention type of project: ☐ New Tourism Unit ☐ Expansion

Zone of Tourism Project: ___________________________________

Correspondence Address Details:

Address: ____

____

State:	____________________	Pin Code:	____________________
District:	____________________	Cell Phone No:	____________________
Taluka:	____________________	Telephone No:	____________________
Village/City:	____________________	Fax No:	____________________
Email ID:	____________________		

Project Site Address Details:

Address: ____

____

State:	____________________	Pin Code:	____________________
District:	____________________	Cell Phone No:	____________________
Taluka:	____________________	Telephone No:	____________________
Village/City:	____________________	Fax No:	____________________
Email ID:	____________________	Website:	http://

Section B: Project/Enterprise Details

Facilities created:

Registration/License details & Date: ____

Date of Commencement of commercial operations: __________________________

	Accommodation (Specify Types & No. of Rooms)	Restaurant	Bar	Lounge	Reception	Parking	Other Amenities
New Units							
Area							
Capacity							
Eligible Units Undergoing Expansion							
Existing Area							
Existing Capacity							
Additional Area							
Additional Capacity							

Capital cost of the Eligible Tourism Unit:

Component	Estimated Cost (₹ in Lakh)	Investment already made on or after the date of coming into effect of the scheme (₹ in Lakh)
Land *Area:* _________________ (In Sq. Meters) *Type:* ☐ Lease ☐ Rent ☐ Own		
Cost of Developing Land		
Building		
Electrical Installations		
Plant & Equipment		
Consultancy Fees		
Laboratory & Fire Fighting equipment		
Total		

Certificate of Registration held by the Applicant Unit under the:

1. Bombay Sales Tax Act, 1959	
2. Entertainment Duty Act, 1923	
3. Any Other (Please specify)	

Section C: Proposed Incentive Details

(These details are approximate figures based on the proposed investment specified and are subject to change based on the actual investment details, completion of Final effective steps, Eligibility Certificate etc. as specified in the Tourism Policy 2016)

	Maximum Entitlement by way of exemption not to exceed (₹ in Lakh)	**Quantum of incentives valid for the incentive period (₹ in Lakh)**	**Eligibility Period (in Years)**
Luxury Tax			
Entertainment Tax/Amusement Tax			
Electricity concessions			

	Maximum Entitlement by way of reimbursement not to exceed (₹ in Lakh)	**Quantum of incentives valid for the incentive period (₹ in Lakh)**	**Eligibility Period (in Years)**
VAT			

Operative period of agreement is: ________________________________Years.

Date of Commencement of Investment Period: ____________________________

Proposed date of Commencement of commercial operations: ________________________

Temporary/Provisional Registration Date:

No.: Ince/TP-2006/Appln-----/P.R.----

Dear Sir,

Sub: Your application dated ------------- in form no. 2A under the provisions of the Government Resolution No.MTC-2005/2/CR-172/Tourism dated 16-12-2006 Tourism Department for Grant of Temporary/Provisional Registration for Incentives under Tourism Policy 2016 received by us on. ----------.

This refers to your above application as also various details furnished by you. Subject to the corrections of the representations made by you therein and from time to time, Directorate of Tourism Government of Maharashtra as Implementing Agency under the Government Resolution, Department No.MTC-2005/2/CR-172/Tourism, dated 16/12/2006, Department of Tourism for implementing the TP 2016 has prepared this Temporary/Provisional Registration Certificate and issued to you for the establishment of the Tourism Unit, at --.

1. The Permanent Registration i.e. the Eligibility Certificate for the said New Unit/Expansion Unit will be issued only on your fulfilling the conditions/stipulations/ requirements as set-out in Tourism Policy 2016 and the procedure framed there under and also the compliance as detailed in the Annexure hereto.

2. You shall complete all the final effective steps as listed in Tourism Policy 2016 scheme within 3 years from the date of this Temporary/Provisional Registration i.e. on or before 01/07/2019 and furnish the complete documentary evidence in respect thereof to the satisfaction of the Directorate of Tourism.

3. You shall ensure that the unit also commences commercial operations on or before 01/07/2019. Necessary intimation regarding the commencement should be given to the Directorate within 180 days from the date of commencement of commercial operation of project along with the documentary evidence covering the following:
   a. Details of the capital cost including land, Civil Land Development Cost, plant & machinery etc. incurred by the Eligible Unit as on the date of commencement of commercial operations of the tourism project duly certified by a Chartered Accountant in the enclosed format.
   b. Architect's Certificate in respect of building completed as on the date of commencement of commercial operations of the tourism project as per format enclosed.
   c. Declaration by the Director of the Company/ Partner/ Proprietor, main Trustee regarding date of commencement of commercial operations of the project on letter-head.
   d. Copies of all required valid licenses/permissions obtained by the Tourism Project viz.
   e. The details of facilities provided in the project

f. Balance Sheets for the year in which project has been commenced and thereafter upto-date.
g. Clearance from Maharashtra Pollution Control Board.
h. The land should be in possession of the company indicating the name of the company on Property Card.
i. Star category approval from Tourism Department, Govt. of India.

4. The tourism unit must apply for the eligibility certificate within 180 days of commencement of commercial operations along with the required documents.

5. The Eligibility Certificate will be issued only on compliance with the requirement of the Tourism Policy 2016 and the rules there under to the satisfaction of the Directorate of Tourism Government of Maharashtra.

It may please be noted that this Temporary/Provisional Registration does not constitute any commitment on the part of Directorate of Tourism Government of Maharashtra as the Implementing Agency of Tourism Policy 2016 scheme or on the part of the Government of Maharashtra regarding admissibility of the incentive indicated in the Government Resolution.

Unless all the above conditions are fulfilled and an Eligibility Certificate is granted, this temporary/provisional registration will enable the Tourism Project to apply for and get necessary clearances from respective local bodies.

Expansion: In case of expansion of an existing unit if the eligible unit is not required to apply for a separate power connection and the power connection it already has to be extended to the expanded part, the eligible unit should apply for a separate electric meter so that electricity concession can be considered for the expansion project only.

Director

Directorate of Tourism
Government of Maharashtra
Mumbai

Eligibility Certificate

For claiming incentives by New Unit/ Existing unit for expansion or diversification under Tourism Policy 2016 as notified under Government of Maharashtra Resolution No. _________Tourism dated ___________________, Tourism & Cultural Affairs Department.

Ref: No. "GR NO."

Date of Issue: _____________________ Date of Effect: _____________________

Section A: General Details

Name of holder of Certificate: ____

Category of Tourism Activity: ____

Please mention type of project: ☐ New Tourism Unit ☐ Expansion

Zone of Tourism Project: ____________________________________

Correspondence Address Details:

Address: ____

____

State:		Pin Code:	
District:		Cell Phone No:	
Taluka:		Telephone No:	
Village/City:		Fax No:	
Email ID:			

Project Site Address Details:

Address: ____

____

State:		Pin Code:	
District:		Cell Phone No:	
Taluka:		Telephone No:	
Village/City:		Fax No:	
Email ID:		Website:	http://

Section B: Project/Enterprise Details

Facilities created:

Registration/License details & Date: ____

Date of Commencement of commercial operations: ___________________________

	Accommodation (Specify Types & No. of Rooms)	Restaurant	Bar	Lounge	Reception	Parking	Other Amenities
New Units							
Area							
Capacity							
Eligible Units Undergoing Expansion							
Existing Area							
Existing Capacity							
Additional Area							
Additional Capacity							

Capital cost of the Eligible Tourism Unit:

Component	Estimated Cost (₹ in Lakh)	Investment already made on or after the date of coming into effect of the scheme (₹ in Lakh)
Land *Area:* _________________ (In Sq. Meters) *Type:* ☐ Lease ☐ Rent ☐ Own		
Cost of Developing Land		
Building		
Electrical Installations		
Plant & Equipment		
Consultancy Fees		
Laboratory & Fire Fighting equipment		
Total		

Section C: Incentive Details

	Maximum Entitlement by way of exemption not to exceed (₹ in Lakh)	Quantum of incentives valid for the incentive period (₹ in Lakh)	Eligibility Period (in Years)
Luxury Tax			
Entertainment Tax/Amusement Tax			
Electricity concessions			

	Maximum Entitlement by way of reimbursement not to exceed (₹ in Lakh)	Quantum of incentives valid for the incentive period (₹ in Lakh)	Eligibility Period (in Years)
VAT			

Luxury Tax Officer with whom the returns are to be filed: ____
(Please specify name and contact)

VAT Officer with whom the returns are to be filed: ____
(Please specify name and contact)

Electricity duty on supply of Electricity will be at Industrial Rate: ____

The Water rate/ tariff shall be levied at maximum Industrial Rate for 10 Years: ___________________________

Operative period of agreement is: _________________________________Years.

Subject to Review/Monitoring Every Year

1. This Eligibility Certificate under Tourism Policy 2016 is hereby issued to M/s________________________ for running Hotel Tourism activities at ____. Involving Fixed Capital Investment of INR __________________________ Lacs approved as detailed on pre-page.
2. The period of this Eligibility Certificate shall stand automatically curtailed:
   i. From the point of time when the total Tax Incentives admissible under the Scheme/the Tax Incentive as per the entitlement under the Scheme availed of/drawn exceeds the limits laid down in Fiscal Incentives Section 6 Tourism Policy 2016 notified under Government Resolution No______________________________Tourism dated ____________Tourism & Cultural Affairs Department, viz. 100% of the Gross value of Fixed Capital Investment actually made subject to a ceiling of INR______________ lacs.

OR

   ii. From the date from which the Certificate of Entitlement issued by the Commissioner of Sales Tax is cancelled or revoked, whichever event occurs earlier.

3. Subject to the conditions of Tourism Policy 2016 and the rules made there under / Procedure / Agreements executed / required to be executed by the holder of this Eligibility Certificate from time to time / the conditions / stipulations under the Certificates of Entitlement issued by Commissioner of Sales Tax under Maharashtra Tax on Luxury Act, 1987 and the conditions stipulated below, the holder of this Eligibility Certificate will be entitled to the benefits as sanctioned by the Government of Maharashtra under Tourism Policy 2016 (the Resolution referred to above) as modified from time to time.

Conditions:

This Eligibility Certificate will be subject to the following conditions:

1. The holder of the Eligibility Certificate shall keep the true and proper account of the value of raw materials purchased, restaurant products manufactured/sold by the Eligible Unit, raw material/restaurant products returned with proper classification of both purchases as well as sales of goods, according to rate of tax applicable to these transactions under the relevant Sales Tax Act, the value of Fixed Assets acquired, sold or otherwise disposed of from time to time and full record of employment in the unit, wages and salaries paid. He shall also keep true and proper account of the occupancy of rooms/suites/apartments/tents as required under the Maharashtra Tax on Luxuries Act, 1987. He shall also keep the true and proper account required under any other Act concerned with Entertainment tax/ Amusement tax. If Directorate of Tourism, Government of Maharashtra considers that the accounts kept are not proper or sufficiently clear to enable it to determine correctly the amount of Notional Tax Liability/Tax Incentive under Tourism Policy 2016, Directorate may direct that the accounts be kept in such form and/or in such manner as it may deem fit, and the accounts in the manner so directed. These accounts shall be besides this Statutory or otherwise required to be maintained by the Eligible Unit under any Law from time to time in force.
2. Directorate shall have to right to carry out a full inspection of Eligible Unit including that of its properties, assets, accounts, records, registers, documents, etc. wherever situated, at such intervals as it may deem fit. Such inspection by Directorate authorized representatives of the Books of accounts, records, registers,

documents, property and assets of the Eligible Unit shall be without any restrictions and the cost of the same shall be borne and paid for by the Eligible Unit.

3. The holder of the Eligibility Certificate shall ensure that in the matter of employment of personnel of the Eligible Unit for which this Eligibility Certificate is issued, Scheduled Castes/Scheduled Tribes and local candidates are recruited in conformity with the guidelines as may be issued by the Government of Maharashtra from time to time and the holder of the Eligibility Certificate shall further ensure that recruitment to posts carrying a salary of less than minimum wages per month is made only through the concerned Employment Exchange.
4. The holder of the Eligibility Certificate shall furnish to Directorate within one month from the date prescribed under Luxury Tax Law and any other concerned Law for filing of monthly/quarterly returns certified true copies of such monthly or Quarterly returns submitted/required to be submitted to the Sales Tax Department or any other Department from time to time.
5. The holder of the Eligibility Certificate shall furnish to Directorate such periodical statements/such other information/follow-up statements. If any of the return/periodical statements, follow-up statements etc., referred to in the sub-clauses (3) and (4) above are not submitted, it shall be open to Directorate to presume that the eligible unit is closed and accordingly the cause of action as indicated in condition Nos. (6), (7) and (8) below will be deemed to have raised.
6. The holder of the Eligibility Certificate shall comply with the terms, conditions and provisions of Tourism Policy 2016 and all the stipulations as may be made from time to time as also the procedure framed there under and in force from time to time.
7. During the operative period of Agreement(s) entered into by the Holder of this Eligibility Certificate for incentives under Tourism 2016, the Eligible Unit, for which this Eligibility Certificate is issued shall not, without prior written approval of Directorate, contemplates:

   Sell or otherwise dispose of/lease/hire/shift/remove/transfer/alienate in any manner, with or without consideration, any of the fixed assets of the Eligible Unit.

   a. Write off/keep the fixed assets in disuse without writing them off.
   b. Close and/or shift the eligible Unit in part or its entirety from its existing location to any other location.
   c. Change or alter the constitution/management/constituents concerning the ownership of the Eligible Unit.
   d. Where the Eligible Unit is owned by a Limited Company/Co-operative Society/Trust, the Limited Company, Co-operative Society, Trust as the case may be, shall not merge or amalgamate with any other Limited Company/Co-operative Society/Trust or cause any other Limited Company/Co-operative Society/Trust.
8. If during the operative period of the Agreement(s) entered into by the holder of this Eligibility Certificate:
   a. The eligible Unit for which this Eligibility Certificate is issued, is closed during the year. Registration Certificate/Certificate of Entitlement is cancelled or revoked.

   OR

   b. The Eligible Unit for which the Eligibility Certificate is issued, contravenes:
      i) Any of the conditions of this certificate; or Certificates of Entitlement that may be issued by the Commissioner of Sales Tax under the Luxury Tax Law, and any other Law.

      OR

ii) Any of the conditions of Tourism Policy 2016 underlying Government Resolution mentioned above or the procedure framed there under:

OR

iii) Instructions or directions issued under Tourism Policy 2016 procedures framed there under from time to time by the Government or the Implementing Agency/Commissioner of Sales Tax under the Luxury Tax Law/Any other Law.

OR

iv) The terms and conditions of the various agreements executed/ to be executed under Tourism Policy 2016 and the procedure framed there under the amount of incentives availed of as such by way of exemption from payment of taxes to be quantified in terms of Notional Tax Liability worked out during the period and the actual amount, if any received by way of any of the Incentives together with interest thereon from the date when it would have been payable but for the exemption at 22.5% per annum or such higher rates as may be fixed by the Directorate from time to time and costs charges and expenses for recovering the same and other charges (if any), outstanding on the date of occurrence of such event, shall be immediately payable. If these are not paid on demand, the Government shall be entitled to recover the same as arrears of land revenue.

The tourist facilities provided in the project should be open to all and should not be confined to the use of members of any group or club or any such other restrictions.

In case of breach of any of the conditions of this Eligibility Certificate or in case the Eligibility Certificate is found to have been issued on the basis of incorrect information furnished or untrue statements made either in application for Eligible Certificate, or any subsequent proceedings of any nature whatsoever, or if any misuse, of this Eligibility Certificate towards evasion/or aiding or abetting at the evasion of Luxury Tax/ Entertainment Tax/Amusement Tax by way of Incentives is found/detected, then this Eligibility Certificate shall stand revoked ab-initio. All the pecuniary benefits as may have been granted shall be withheld and liable to be cancelled and those availed of shall be repayable forthwith and liable to be recovered as arrears of land revenue together with interest at the rate of 22.5% per annum or such higher rate as may be fixed by the Directorate from the date of disbursement/availment till full realizations of the amount and expenses for the recovery of the same.

Place: Mumbai
Date:

Director
Directorate of Tourism, Mumbai